INDEX /88

A

ACADEMIC INTERFACE: Linda English

Accounting Education: The Battle Continues — Oct. 33
Accounting Standards: A New Order?: a Review of ASRB/AARF Relationship — Dec. 30
Audit Judgement and Choice: Report on Research by Prof. K. Trotman — Apr. 43
Budget Deficits: The Hidden Billions (Summary of papers presented at Seminars held in Dec. 1987) — Feb. 41
Competition in a Changing Economic Environment (Summary of Conferences held March 1988) — Jun. 96
Corporate Regulation: Interview with L. Masel — Sep. 55
Don't Shoot! I'm Only the Messenger: Interview with Prof. R. Officer — May 45
Management Accounting: Time for Change (Summarizes criticisms of traditional systems and solutions suggested by Profs. Johnson & Kaplan) — Aug. 75

ACCOUNTANTS

ABS Targets Accountants. Survey by Australian Bureau of Statistics (News) — Sep. 9
The ATO & Accountants: Robert Richards — Oct. 21
Well Done AA Authors: R.K. O'Connor (Letter to Ed.) — Dec. 8
Accountancy Studies at the Crossroads: Joint Statement by the Presidents of Society and Inst. Chart. Accountants in Australia. — Feb. 4
Accountants and Bank Managers Top Picks for Financial Advice (News) — Sep. 9
Accountants and Computing in '89: Kevin Elsbury (On Line) — Dec. 49
Accounting Education: The Battle Continues: Linda English (Academic Interface) — Oct. 33
The Buck Stops Here: a Finance and Investment Guide for Australian Accountants (A series of articles) — Aug. 21-58
The CPA — An Appreciating Asset: Clyde Dickens — Mar. 19
From London with Love: Coleby Nicholson — May 34
Gentle Persuaders: Matthew Ricketson (Summary of Effective Negotiation by Leo Hawkins and Michael Hudson) — Sep. 20
In Search of Mr. Big Bucks: Matthew Ricketson — Dec. 10
Limiting Your Liability: Jo-Anne Raggatt (Practical Accounting Issues) — May 21
O.P.C. — Organisational Professional Conflict: Tony Fawcett (Report on a survey by Bruce Clayton and John Viljoen) — Aug. 93
The Power of Prejudice. Prof. Scott Henderson speaking at SA Division Congress. Oct. 1988 (News) — Dec. 4
Refine the Rules [on Professional Conduct]: The Critism: M.S. Henderson and B.J. Mills — Nov. 17
The Rules are Fine (The Reply) — Nov. 22
Retired Accountants in Demand (News) — Jun. 4
Fair Go!: T. Ceddia (Letter to Ed.) — Nov. 9
Solution 6 Targets Accountants and Grows: Diane Kraal (On Line) — Jul. 29
Stockbroking Services for Accountants (News) — Nov. 7

ACCOUNTING

Accounting Education: The Battle Continues: Linda English (Academic Interface) — Oct. 33
Accounting for Identifiable Intangible Assets: S. Carnegie and B. Kallio (AARF) — Jul. 80
Accounting for the Change in the Company Income Tax Rate: Warren McGregor (AARF) — Sep. 69
Accounting for World Expo 88: Interview with Tony Phillips, Finance & Administration Manager, by Nic van Oudtshoorn — Aug. 12
Accounting Standards: A New Order?: A Review of ASRB/AARF Relationship: Linda English (Academic Interface) — Dec. 30
Accounting Standards and the Public Sector: John Gavens — May 61
The Application of Accounting Standards to Small Business: D. Boymal (AARF) — Apr. 84
The Case of the 'Cooked Books': Minet International Professional Indemnity P/L. (Window on Claims) — Apr. 40
A Contribution to Goodwill: James W. Turner (Letter to Ed.) — Jul. 7
Group Accounting in Australia: Denis Pratt (Parts 1 and 2) — Jun. 105; Jul. 59
IT and its Impact on Accounting. Interview with Rod Perry by Coleby Nicholson (On Line) — Jun. 82
Liens — Holding on to the Books (Practical Accounting Issues) — Feb. 59
Off Balance Sheet Finance: Phil Hancock — Jul. 45
OBS Revisited: Terry O'Connor (Letter to Ed.) — Sep. 10
The Rise — and a Few Falls — of Accounting Software: Diane Kraal (On Line) — Jun. 65
Segment Reporting: John Gavens and Garry Carnegie — Apr. 29
Useless ED45: E.D. Moore (Letter to Ed.) — Aug. 10

ACCOUNTING FIRMS

Apple or IBM? Huge Merger Poses $500 Million Decision: Network Communications for Peat Marwick Hungerfords (On Line) — Jul. 33
The Art of Advertising: Winston Marsh — Apr. 22
Broader Base Brings Better Fees. Interview with Gary Marx and Peter Sheldon by Tony Thomas — Feb. 11
The Business of Brochures: Winston Marsh — Aug. 16
A Busy Accountant's Balancing Act. Interview with Lyn Meiklejohn: Tony Thomas — Mar. 23
Costing Phone and Fax Calls: Peter Robinson (On Line) — Jun. 71
Exhibit Yourself: Winston Marsh — Jul. 22
Less Chat, More Charge. Interview with partners of Pethers Liubinskas Bowyer: Tony Thomas — May 29
The Magic Mix of Marketing: Winston Marsh — Mar. 26
Need for Small Firms Remains (News) — Sep. 4
Peanuts for Public Accountants (News) — Mar. 6
So, You'd Like to Market Your Practice?: Winston Marsh — Feb 48
Target Your Market: Winston Marsh — Sep. 16
The Ten-Step Selling Strategy: Winston Marsh — Jun. 18
Winning Out in Windsor. Interview with Tom Lowenstein and Hyman Sharp by Tony Thomas — Apr. 18

ACCOUNTING STANDARDS REVIEW BOARD

Accounting Standards: A New Order?: A Review of ASRB/AARF Relationship: Linda English (Academic Interface) — Dec. 30
Merger [with AARF] in Community Interests: ASA Executive Director (News) — Nov. 7

Adams, Tony

— The Computer in Business Education (On Line — Accountants and Computers) — Feb. 95
— Computer Security: the How and Why (Part 2) (On Line) — Jun. 84
— Mega Computer Systems — A Dubious Step (On Line — Accountants and Computers) — Apr. 73
— Of Viruses and Logic Bombs (Part 1) (On Line — Accountants and Computers) — May 83
— Personal Computing: Dreams and Realities (On Line — Accountants and Computers) — Mar. 63

ADVERTISING

The Art of Advertising: Winston Marsh — Apr. 22
The Business of Brochures: Winston Marsh — Aug. 16

APARTHEID

The Economics of Apartheid: Hilton Hamann — Jul. 8

ARTIFICIAL INTELLIGENCE

Artificial Intelligence: the Way Forward?: David Harvey (Letter to Ed.) — Feb. 8
Knowledge Based Systems and the Future: Ed Wilson and William Edge (On Line) — Dec. 73

Atwood, Richard

— Top Speed at Rock-bottom Cost (On Line) — Aug. 59

AUDITING

Audit Judgement and Choice: Report on Research by Prof. K. Trotman: Linda English (Academic Interface) — Apr. 43
Auditing Super Funds (Practical Accounting Issues) — Jul. 27
Going Concern Prediction Models: Gregory Shailer — Sep. 63
The High Risk of Audits: Minet International Professional Indemnity Pty. Ltd. (Window on Claims) — Sep. 62

AUSTRALIAN ACCOUNTING RESEARCH FOUNDATION

AARF
- Accounting for Identifiable Intangible Assets: G. Carnegie and B. Kallio — Jul. 80
  - Errata — Aug. 6
- Accounting for the Change in the Company Income Tax Rate: W. McGregor — Sep. 69
- Auditing Standards Board
  - Guidance Release 'Occupational Superannuation Standards Regulations' — Nov. 68
- The Application of Accounting Standards to Small Business: D. Boymal — Apr. 84
- Progress Report 1987 — Mar. 76
  - Erratum — Jun. 4
- Technical Update — Nov. 74

AARF Update (News) — Feb. 4; May 4
Accounting Standards: a New Order?: (A Review of of ASRB/AARF Relationship: Linda English (Academic Interface) — Dec. 30
Accounting Standards and the Public Sector: John Gavens — May 61
A Brief Guide to
- — ED 44/Release 415 — Extinguishment of Debt — *insert* May
- — ED 45 — Disclosures in Financial Reports — *insert* May
- — Statement of Accounting Standards AAS 22 — Related Party Disclosures — *insert* Aug.

— Statement of Accounting Standards AAS 23 — Set-off and Extinguishment of Debt *insert* Aug.
Merger [with ASRB] in Community Interests: ASA Executive Director Nov. 7
Off Balance Sheet Finance: Phil Hancock Jul. 45
Set-Offs [AA23/ASRB 1014] Comment Date Changed (News) Oct. 4
Staff
McGregor, Warren — Appointed Director of AARF Oct. 4
Stevenson, Kevin — Resigns as Director of AARF (News) Oct. 4
Useless ED45: E.D. Moore (Letter to Ed.) Aug. 10

AUSTRALIAN COMMERCIAL DISPUTES CENTRE

Mediation Before Litigation: Matthew Ricketson Jun. 91

AUSTRALIAN SOCIETY OF ACCOUNTANTS

ACT Division
Bicentennial Accounting Congress. November 1988 May 8; Oct. 22
ASA/AFS Scholarships (News) May 4
Accountancy Studies at the Crossroads. Joint Statement by Presidents of Society and Inst. of Chartered Accountants in Australia. Feb. 4
Advertise Yourself (News) Aug. 8
Alexander, Elizabeth
— ASA National President (Profile) Apr. 12
— From the President Jun. 6; Jul. 1; Aug. 1; Sep. 7; Oct. 8; Nov. 11; Dec. 9.
Amendments to By-Laws Apr. 10
Annual Report 1987 of the National Council and of Divisional Councils *insert* March
Australia Day Honours Mar. 6
Australian Accountant
'Accountant' Applauded: D. Gardiner (Letter to Ed.) Feb. 8
Bravo to "Australian Accountant": Ted Leane (Letter to Ed.) Apr. 8
Well Done AA Authors: R.K. O'Connor (Letter to Ed.) Dec. 8
Badawy, Emile
— Changing of the Guard (Profile) Mar. 14
— Honoured by the International Federation of Accountants Apr. 4
Box Archer Emery Appointed New Ad Agency Feb. 6
Certified Practising Accountant
The Associate and CPA Programs Mar. 20
The CPA — An Appreciating Asset: Clyde Dickens Mar. 19
CPA or PY — What's the Difference (News) Sep. 6
ASA'S Inferiority Complex: P.P. Rona (Letter to Ed.) Oct. 11
CPA is the Best: Bhim Singh (Letter to Ed.) Dec. 8
Notice to Overseas Members (News) Apr. 6; May 6.
Changing of the Guard (Profile — Emile Badawy and Michael McKenna) Mar. 14
Code of Professional Conduct
New Code of Professional Conduct Mar. 42
Refine the Rules [on Professional Conduct] (The Critism): Nov. 17
M.S. Henderson and B.J.Mills
The Rules are Fine (The Reply) Nov. 22
Conferences, Seminars, etc.
Annual Research Lecture on Government Accounting October 1988 Sep. 6
National Accountants in Governments Convention March 1989. Jul. 6; Dec. 17
National Management Accounting Convention May 1988. Apr. 4
Continuing Professional Development
Bridging the Distance: David Kerr (Letter to Ed.) Oct. 11
CPD Activites — Take Your Pick (Practical Accounting Issues) Mar. 20
High Cost of CPD: J.A. Lapthorne (Letter to Ed.) Apr. 8
No Mercy for CPD Shirkers. Statement by National President (News) Dec. 6
On-the-Job CPD: R.G. Wilson (Letter to Ed.) Jul. 7
Prohibitive CPD Costs: Mary Homann (Letter to Ed) Jun. 10
Ethical Pronouncements *See* Code of Professional Conduct
From the President Jun. 6; Jul. 1; Aug. 1; Sep. 7; Oct. 8; Nov. 11; Dec. 9.
Harvey, Rita. President NT Branch. Interview: Nic van Oudtshoorn (Profile) May 15
House Exchange: J. Ivan Purdy (Letter to Ed.) Mar. 13
Information Technology
Helpline — a Selection of Queries Received Jun. 76; Aug. 69; Sep. 49; Nov. 50.
Helping Accountants Help Their Clients: Booklet available (News) Feb. 6
Special Computer Offer for ASA Members (News) Jul. 6
Certified Dealers in Place (News) Nov. 7
Dealer Program Launched (News) Dec. 4
How to Take the Byte out of Buying the Best: Nic van Oudtshoorn Sep. 12
Society puts the Byte on Accountants: Members only Computer Deal (News) Aug. 6
Wanted: the Hard Facts on Software. *insert* May
Questionnaire on Accounting Software Packages. Responses Requested Jun. 4
Life Membership — H.L. Spencer Apr. 10
Malaysian Office — Change of Address Sep. 6
Members' Handbook Updates Feb. 6; Jul. 6; Aug. 6
A Mission with a Plan: The Society's Foward Plan Graham Paton Dec. 39
National Council Update Apr. 10
National Executive — 1988 Jun. 6
National Office Restructure (News) Jul. 4
New South Wales Division
Professional Development Courses 1989 Dec. 26
State Congress March 1988 Mar. 6
State Congress March 1989 Dec. 4
News Feb. 4, 5; Mar. 4, 6, 9; Apr. 4, 6; May 4, 6, 8; Jun. 4; Jul. 4, 6; Aug. 6, 8; Sep. 4, 6, 9; Oct. 4, 6; Nov. 4, 7; Dec. 4, 6
Notices of Annual General Meetings Feb. 80
The Power of Prejudice: Prof. Henderson speaking at SA Division Congress. October 1989 (News) Dec. 4
Practical Accounting Issues
Auditing Superfunds Jul. 27
CPD Activities — Take Your Pick Apr. 37
The Clayton's Case that Isn't Aug. 89
Limiting Your Liability May 21
Liens — Holding on to the Books Feb. 59
New Code of Professional Conduct Mar. 42
Public Interest is Paramount Jun. 87
Professional Conduct
New South Wales Jun. 8; Aug. 8; Oct. 10; Dec. 8
Queensland Feb. 8; Mar. 13; Apr. 11; Aug. 8.
South Australia Feb. 8; Dec. 8
Victoria Apr. 11; Jun. 8; Jul. 7; Aug. 8; Nov.6;
Western Australia Mar. 13; Sep. 10
Professional Schedule
The Associate and CPA Programs Feb. 6; Mar. 20
Exam Results on their Way (News) Dec. 4
1988 1st Semester Examination Dates (News) Mar. 4
1989 Closing Date for 1st Semester (News) Dec. 4
Queen's Birthday Honours Sep. 9
Queensland Division
Public Accountants Conference. June 1988 May 6
Update '89 Conference. Feb. 1989 Sep. 4
Refine the Rules [on Professional Conduct] (The Critism): M.S. Henderson and B.J. Mills Nov. 17
The Rules are Fine (The Reply) Nov. 22
Register of Members Feb. 82; Mar. 84; Apr. 52; May 67; Jun. 135; Jul. 65; Aug. 96; Sep. 66; Oct. 62; Nov. 86; Dec. 88
Society Proposes Changes to the Australian Audit Office, Submission to the Public Accounts Committee Enquiry into the Office. (News) Sep. 4
Society Sets up Tax Advisory Panel (News) Oct. 4
Society Sponsors 5th International Congress of Accounting Historians (News) Apr. 4
Society Supports Small Business Program (News) Jun. 4
Society Warns on NCSC Green Paper (News) Oct. 4
Specialist Status for Government Accountants: W. D'Rozario (Letter to Ed.) Mar. 10
Staff
Badawy, Emile (Profile) Mar. 14
McKenna, Michael — Appointed Executive Director Feb. 4
— (Profiie) Mar. 16
Timms, Philip — Resigns as Director of Marketing Mar. 4
Top-notch Tax Consultant Sought (News) Dec. 6
Submission by Society to Public Accounts Committee Enquiry into the Australian Audit Office (News) Sep. 4
Tax Tactics Create Discord — Statement by Society President (News) Nov. 4
Victorian Division
State Congress. October 1988 Aug. 8
Videos Released Feb. 79; Mar. 4

AWARDS

(*See also* Australian Society of Accountants)
Australia Day Honours Mar. 6
Queen's Birthday Honours Sep. 9

B

BUDGET

Boymal, David — The Application of Accounting Standards to Small Business (AARF) Apr. 84

Braby, Robert — Company Takeovers — An Alternative View May 56
Budget Deficits: The Hidden Billions: Linda English (Summary of papers presented at Seminars held Dec. 1987) (Academic Interface) Feb. 41
Budget Review: Robert Richards Oct. 23

BUSINESS CORRESPONDENCE
Stylish and Effective Writing has Never Been Easier: Nic van Oudtshoorn (On Line) Jul. 36

BUSINESS FAILURES
Going Concern Prediction Models: Gregory Shailer Sep. 63
Two Centuries of Panic: a History of Corporate Collapse in Australia by Trevor Sykes. Book reviewed by Matthew Ricketson Jul. 53

C

CCH Australia Ltd. — Selling Change: Report by Mike Lawrence Sep. 28

Carnegie, Garry
Accounting for Identifiable Intangible Assets (AARF) Jul. 80
Errata Aug. 6
— Segment Reporting [Study] Apr. 29

COMMUNICATION
The Secrets of Successful Presentation: Winston Marsh Oct. 26
The Terror of the Telephone: Winston Marsh Dec. 24

COMPANY LAW
Company Takeovers — An Alternative View: Robert Braby May 56
Corporate Regulation: Linda English discussion with Leigh Masel (Academic Interface) Sep. 55
A National Company Scheme? (News) Mar. 9
Simpler Structure for Small Business: The Close Corporations Bill (News) Nov. 4
Society Warns on NCSC Green Paper (News) Oct. 4

COMPUTER APPLICATIONS
Accountants and Computing in '89: Kevin Elsbury (On Line) Dec. 49
Agenda: Making Idea Management as Easy as 1-2-3: Nic van Oudtshoorn (On Line) Oct. 55
Artificial Intelligence: the way Forward?; David Harvey (Letter to Ed.) Feb. 8
The Computer in Business Education: Tony Adams (On Line — Accountants and Computers) Feb. 95
Computer Services: Minet International Professional Indemnity P/L (Window on Claims) May 27
Computer Technology and the Tax Office: Nic van Oudtshoorn (On Line) Dec. 69
The Adelaide Pilot Scheme: G. Bartle Interviewed. (On Line) Dec. 71
Computers and the Crash: Graeme Kemlo Mar. 35
IT and its Impact on Accounting. Interview with Rod Perry by Coleby Nicholson. (On Line) Jun. 82
Knowledge Based Systems and the Future: Ed Wilson and William Edge (On Line) Dec. 73
Make Your Computer a Touch Type Tutor: Nic van Oudtshoorn (On Line) Jun. 75
Office Automation: the Promise and the Reality: Graham Henry (On Line) Dec. 63

COMPUTER CONTRACTS
Cross-Border Contract Litigation: Gordon Hughes (Computers and Law) Dec. 101
Shrink-Wrap Licences: Anna Sharpe (Computers and Law) Apr. 79
Suppliers' Liability Reconsidered: Anna Sharpe (Computers and Law) Nov. 76
The Tide of Legislative Change: Anna Sharpe (Computers and Law) Sep. 83
Unwritten Promises and Unsigned Contracts: Gordon Hughes (Computers and Law) Aug. 114

COMPUTER CRIME
Computer Security: the How and Why?: Tony Adams (Part 2) (On Line — Accountants and Computers) Jun. 84
Of Viruses and Logic Bombs: Tony Adams (Part 1) (On Line — Accountants and Computers) May 83
Queensland and Computer Crime Legislation: Gordon Hughes (Computers and Law) May 86

COMPUTER SOFTWARE
Cee Data's Accounting Software Solutions: Diane Kraal (On Line) Nov. 45
Database Marketplace — the Lower End: Rose Vines (On Line) Dec. 55
IAL Software: Responsive to Changing Needs: Diane Kraal (On Line) Oct. 59
ITC: The Accountant's Software Supermarket: Diane Kraal (On Line) Sep. 51
Public Domain Utility Software Enhances PC Power: Greg Stewart (On Line) Jul. 40
The Rise — and a Few Falls — of Accounting Software: Diane Kraal (On Line) Jun. 65
Simple Precautions Help Protect Vital Data: Greg Stewart (On Line) Oct. 45
Solution 6 Targets Accountants and Grows: Diane Kraal (On Line) Jul. 29
Wordperfect 5.0 — Fast, Friendly and Very Sophisticated: Nic van Oudtshoorn (On Line) Nov. 53

COMPUTERS
Apple or IBM?: Huge Merger Poses $500 Million Decision Network Communications for Peat Marwick Hungerfords (On Line) Jul. 33
Glossary of Computer Technology: Greg Stewart (On Line) Dec. 77
How to Take the Byte Out of Buying the Best: Nic van Oudtshoorn Sep. 12
Mega Computer Systems — A Dubious Step: Tony Adams (On Line — Accountants and Computers) Apr. 73
Personal Computing: Dreams and Realities: Tony Adams (On Line — Accountants and Computers) Mar. 63
The Search for the Perfect Laptop: Tony David (On Line) Nov. 39
Special Computer Offer for ASA Members (News) Jul. 6; Aug. 6
Top Speed at Rock-Bottom Cost: Richard Atwood (On Line) Aug. 59

COMPUTERS AND LAW By Gordon Hughes and Anna Sharpe
Computer-Related Disputes — Alternatives to Litigation Jul. 84
Copyright Issues Reconsidered Mar. 73
Copyright Protection for Semiconductor Chips in Australia Feb. 91
Cross-border Contract Litigation Dec. 101
Expert Systems: Liability of Suppliers Jun. 129
Professional Liability: Why Computer Consultants are Different Oct. 80
Queensland and Computer Crime Legislation May 86
Shrink-Wrap Licences Apr. 79
Suppliers' Liability Reconsidered Nov. 76
The Tide of Legislative Change Sep. 83
Unwritten Promises and Unsigned Contracts Aug. 114

CONFERENCES, SEMINARS, ETC.
(*See also* Australian Society of Accountants)
Accountability Conference (AAANZ). May 1988 May 8
Australian Tax Research Foundation. Tax Forum Dec. 1988 Dec. 6
5th International Congress of Accounting Historians August 1988. Mar. 6; Apr. 4.
Strategic Cost Management Workshops (Univ. of NSW, School of Accountancy). June 1988 Jun. 4
200 Years of Public Administration. (Royal Aust. Institute of Public Admin). National Conference. October 1988. Sep. 6
XII CAPA Conference. Korea. Sept. 1989 Dec. 4

COPYRIGHT
Copyright Issues Reconsidered: Anna Sharpe (Computers and Law) Mar. 73
Copyright Protection for Semiconductor Chips in Australia: Gordon Hughes (Computers and Law) Feb. 91
The Tide of Legislative Change: Anna Sharpe (Computers and Law) Sep. 83

COSTS
Costing Phone and Fax Calls: Peter Robinson (On Line) Jun. 71

CREDIT UNIONS
Financial Reporting by Credit Unions: Phil Hancock Mar. 51

D

DATABASE MANAGEMENT
Database Marketplace — the Lower End: Rose Vines (On Line) Dec. 55

David, Tony — The Search for the Perfect Laptop (On Line) Nov. 39

Dickens, Clyde — The CPA — An Appreciating Asset Mar. 19

E

ECONOMICS
Competition in Changing Economic Environment: Linda English (Summary of Conferences held March 1988) Jun. 96
Economic Outlook 1988: Compiled and edited by Nic van Oudtshoorn Feb. 21
The Economics of Apartheid: Hilton Hamann Jul. 8
Harmonisation and Australia: Eric Willis May 12
National Mutual Quarterly Review Sep. 33; Dec. 41
The United States of Europe: A Look into the 1990s: Eric Willis May 10

Edge, William — Knowledge Based Systems and the Future (On Line) Dec. 73

EDUCATION
(*See also* Australian Society of Accountants)
Accountancy Studies at the Crossroads: Joint Statement by Presidents of Society and Inst. of Chart. Accountants in Australia. (News) Feb. 4
Accounting Education: The Battle Continues: Linda English (Academic Interface) Oct. 33

The Computer in Business Education: Tony Adams (On Line — Accountants and Computers) Feb. 95
Correspondence Course for Non-accountants. Introduced by Tasmanian State Institute of Tech. (News) Oct. 4
In Search of Mr. Big Bucks: Matthew Ricketson Dec. 10
Jiggling with the Juggernaut: Linda English (Accounting and Education) Mar. 45

Elsbury, Kevin — Accountants and Computing in '89 (On Line) Dec. 49

English, Linda
— *See* **ACADEMIC INTERFACE**
— Jiggling with the Juggernaut (Accounting and Education) Mar. 45
— The Tyranny of Teamness Nov. 14

EUROPEAN COMMON MARKET
Harmonisation and Australia: Eric Willis May 12
The United States of Europe: A Look into the 1990s: Eric Willis May 10

EXPERT SYSTEMS
Artificial Intelligence: the Way Forward?: David Harvey (Letter to Ed.) Feb. 8
Expert Systems: Liability of Suppliers: Anna Sharpe (Computers and Law) Jun. 129
Knowledge Based Systems and the Future: Ed Wilson and William Edge (On Line) Dec. 73

F

Fawcett, Tony
— CRA's John Ralph. Interview (Profile) Jun. 12
— O.P.C. — Organisational Professional Conflict: Report of a Survey by Bruce Clayton & John Viljoen Aug. 93

FINANCIAL ADVISORY SERVICES
Accountants and Bank Managers Top Pick for Financial Advice (News) Sep. 9
The Buck Stops Here: a Finance and Investment Guide for Australian Accountants (A series of articles) Aug. 21-58
Investment Advice: Minet International Professional Indemnity P/L. (Window on Claims) Jun. 89
Public Interest is Paramount. (Practical Accounting Issues) Jun. 87

FINANCIAL MODELS
Between the Sheets: Keith Head (Letter to Ed.) Mar. 10

FINANCIAL PLANNING
The Buck Stops Here: a Finance and Investment Guide for Australian Accountants. (A series of articles) Aug. 21-58
Spread the Risk, Watch the Cashflow. (Results of a CEDA Survey) (News) Nov. 4

FINANCIAL REPORTING
Accounting for Identifiable Intangible Assets: S. Carnegie and B. Kallio (AARF) Jul. 80
Financial Reporting by Credit Unions: Phil Hancock Mar. 51
OBS Revisited: Terry O'Connor (Letter to Ed.) Sep. 10
Off Balance Sheet Finance: Phil Hancock Jul. 45
Segment Reporting: John Gavens and Garry Carnegie Apr. 29

FINANCIAL STATEMENTS
Back to Basics: John Ryan (Parts 1 and 2) Oct. 41; Nov. 30
Group Accounting in Australia: Denis Pratt (Parts 1 and 2) Jun. 105; Jul. 59

FOREIGN EXCHANGE
Controlling Foreign Exchange: Matthew Ricketson (Summary of papers presented at Seminars held Dec. 1987) Feb. 75

G

Gavens, John
— Accounting Standards and the Public Sector May 61
— Segment Reporting Apr. 29

GOING CONCERN
Going Concern Prediction Models: Gregory Shailer Sep. 63

GOVERNMENT ACCOUNTING
Accounting Standards and the Public Sector: John Gavens May 61
Budget Deficits: The Hidden Billions: Linda English (Summary of papers presented at Seminar held Dec. 1987). (Academic Interface) Feb. 41
Review of Government Financial Systems (News) May 8
Specialist Status for Government Accountants: W. D'Rozario (Letter to Ed.) Mar. 10

GOVERNMENT AUDITING
ASA Proposes Changes to [Australian] Audit Office. Submission to Public Accounts Committee Enquiry (News) Sep. 4

GOVERNMENT REGULATION
The Decline of Freedom: Gerard Nash Oct. 12
Well Done AA Authors: R.K. O'Connor (Letter to Ed.) Dec. 8

GROUP ACCOUNTS
Group Accounting in Australia: Denis Pratt (Parts 1 and 2) Jun. 105, Jul. 59

H

Hamann, Hilton — The Economics of Apartheid Jul. 8

Hancock, Phil
— Financial Reporting by Credit Unions. Mar. 51
— Off Balance Sheet Finance Jul. 45

Henderson, M.S. — Refine the Rules [on Professional Conduct] Nov. 17
(The Criticism)
The Rules are Fine (The Reply) Nov. 22

Henry, Graham — Office Automation: the Promise and the Reality Dec. 63

HOME TRUTHS:
Calchas Mar. 96; Apr. 96; May 96; Jun. 114; Jul. 96; Aug. 128; Sep. 95; Oct. 96; Nov. 96; Dec. 112
Another 'Disgraceful' Waste: Colin Price (Letter to Ed.) Apr. 8
Bravo to "Australian Accountant": Ted Leane (Letter to Ed.) Apr. 8
Calchas Flayed: T.J. O'Dwyer (Letter to Ed.) Jun. 10
Take Off the Blinkers: Stuart Hibberd (Letter to Ed.) Nov. 9
Thank You, Calchas: Warwick Letchford (Letter to Ed.) Jun. 10

HORSE BREEDING
Thoroughbred Companies: Roger Juchau Dec. 16

Hughes, Gordon
— Copyright Protection for Semiconductor Chips in Australia (Computers and law) Feb. 91
— Cross-border Contract Litigation (Computers and Law) Dec. 101
— Professional Liability: Why Computer Consultants are Different (Computers and Law) Oct. 80
— Queensland and Computer Crime Legislation (Computers and Law) May 86
— Unwritten Promises and Unsigned Contracts (Computers and Law) Aug. 114

Humphry, Richard — A Thoroughly Modern Bureaucrat. Interview by Matthew Ricketson (Profile) Sep. 24

I

INFORMATION TECHNOLOGY
Artificial Intelligence: the Way Forward?: David Harvey (Letter to Ed.) Feb. 8
Expert Systems: Liability of Suppliers: Anna Sharpe Jun. 129
Glossary of Computer Technology: Greg Stewart (On Line) Dec. 77
IT and its Impact on Accounting. Interview with Rod Perry: Coleby Nicholson (On Line) Jun. 82

INSURANCE
National Mutual Quarterly Review Dec. 42

INTERNATIONAL TRADE
Harmonisation and Australia: Eric Willis May 12
The United States of Europe: A Look into the 1990s: Eric Willis May 10

INVESTMENTS
The Buck Stops Here: a Finance and Investment Guide for Australian Accountants (A series of articles) Aug. 21-58
Computers and the Crash: Graeme Kemlo Mar. 35
Don't Shoot! I'm only the Messenger. Interview with Prof. Officer by Linda English. (Academic Interface) May 45
Ethical Investment: Matthew Ricketson Aug. 83
Investment Advice: Minet International Professional Indemnity P/L. (Window on Claims) Jun. 89
The Pleasure and Profit of Postcards: Nic van Oudtshoorn Mar. 30
Wall Street — A Film Review: Matthew Ricketson Mar. 39

K

Kallio, Brett — Accounting for Identifiable Intangible Assets (AARF) Jul. 80
Errata Aug. 6

Kemlo, Graeme — Computers and the Crash Mar. 35

Kirk, Jim — Chairman, Aust. Bicentennial Authority Interview by Nic van Oudtshoorn (Profile) Feb. 15

Kraal, Diane
— Cee Data's Accounting Software Solutions (On Line) Nov. 45
— IAL Software Responsive to Changing Needs (On Line) Oct. 59
— ITC: The Accountant's Software Supermarket (On Line) Sep. 51
— The Rise — and a Few Falls — of Accounting Software (On Line) Jun. 85
— Solutions 6 Targets Accountants and Grows (On Line) Jul. 29

L

LAW
The Clayton's Case that Isn't: Jo-Anne Raggatt (Practical Accounting Issues) Aug. 89
The Decline of Freedom: Gerard Nash Oct. 12
Well Done AA Authors: R.K. O'Connor (Letter to Ed.) Dec. 8
Liens — Holding on to the Books (Practical Accounting Issues) Feb. 59
Limiting Your Liability: Jo-Anne Raggatt (Practical Accounting Issues) May 21
Mediation Before Litigation: Matthew Ricketson Jun. 91
Plain English and the Law: Matthew Ricketson Feb. 55

LAW By Gerard Nash
Bankruptcy: Void Settlement Mar. 69
De Facto Relationships and Trusts Mar. 67
Directors and Ex-Employees as Competitors Sep. 74
Disposition of Property After Commencement of Winding Up Nov. 81
Footballers' Contracts May 70
Insolvent Company Reducing its Overdraft Apr. 58
Interpreting Exclusion Clauses Oct. 76
Letters of Comfort and Legal Obligations Sep. 70
Lifting the Corporate Veil Dec. 98
Liquidators' Claims Against Receivers Aug. 106
Purchaser's Claim to Insurance Oct. 72
The Right to Police Protection Feb. 102
Secured Creditors and Insolvent Partners Dec. 96
Some Problems of a Floating Charge Feb. 99
Unconscionable Behaviour and Estoppel Jun. 122
What is a Car Fit For? Jul. 73

Lawrence, Mike — Selling Change: Report on CCH Aust. Ltd Sep. 28

LETTERS
ASA'S Inferiority Complex: P.P. Rona Oct. 11
'Accountant' Applauded: D. Gardiner Feb. 8
Al Capone, Where Are You: A. Ecob Aug. 10
Another 'Disgraceful' Waste: Colin Price Apr. 8
Artificial Intelligence: the Way Forward?: David Harvey Feb. 8
Between the Sheets: Keith Head Mar. 10
Bravo to "Australian Accountant": Ted Leane Apr. 8
Bridging the Distance: David Kerr Oct. 11
CPA is the Best: Bhim Singh Dec. 8
Calchas Flayed!: T.J. O'Dwyer Jun. 10
A Contribution to Goodwill: James W. Turner Jul. 7
Cut Out the Hype: Rick Nash Nov. 9
Fair Go!: T. Ceddia Nov. 9
High Cost of CPD: J.A. Lapthorne Apr. 8
House Exchange: J. Ivan Purdy Mar. 13
OBS Revisited: Terry O'Connor Sep. 10
On-the-Job CPD: R.G. Wilson Jul. 7
Prohibitive CPD Costs: Mary Homann Jun. 10
Specialist Status for Government Accountants: W. D'Rozario Mar. 10
Take Off the Blinkers: Stuart Hibberd Nov. 9
Thank You, Calchas: Warwick Letchford Jun. 10
Useless ED45: E.D. Moore Aug. 10
Well Done AA Authors: R.K. O'Connor Dec. 8

LIABILITY
The Clayton's Case that Isn't: Jo-Anne Raggatt (Practical Accounting Issues) Aug. 89
Expert Systems: Liability of Suppliers: Anna Sharpe (Computers and Law) Jun. 129
Limiting Your Liability: Jo-Anne Raggatt (Practical Accounting Issues) May 21
Professional Liability: Why Computer Consultants Are Different: Gordon Hughes (Computers and Law) Oct. 88
Suppliers' Liability Reconsidered: Anna Sharpe (Computers and Law) Nov. 76

M

McGregor, Warren — Accounting for the Changes in the Company Income Tax Rate (AARF) Sep. 69

MANAGEMENT
The Tyranny of Teamness: Linda English Nov. 14

MANAGEMENT ACCOUNTING
Management Accounting: Time for Change: Linda English (Summary of criticism of traditional systems and solutions suggested by Profs. Johnson and Kaplan) (Academic Interface) Aug. 75

MARKETING
Exhibit Yourself: Winston Marsh Jul. 22
The Magic Mix of Marketing: Winston Marsh Mar. 26
So, You'd Like to Market Your Practice?: Winston Marsh Feb. 48
Target Your Market: Winston Marsh Sep. 16
The Ten-Step Selling Strategy: Winston Marsh Jun. 18
The Terror of the Telephone: Winston Marsh Dec. 24

Marsh, Winston
— The Art of Advertising Apr. 22
— Exhibit Yourself Jul. 22
— The Magic Mix of Marketing Mar. 26
— The Secrets of Successful Presentation Oct. 26
— The Science of Speech-Making May36
— The Six Rs of Motivation Nov. 26
— So, You'd Like to Market Your Practice Feb. 48
— Target Your Market Sep. 16
— The Ten-Step Selling Strategy Jun. 19
— The Terror of the Telephone Dec. 24

Mills, B.J. — Refine the Rules [on Professional Conduct] (The Criticism) Nov. 17
The Rules are Fine (The Reply) Nov. 22

Minet International Professional Indemnity Insurance
— Window on Claims Apr. 40; May 27; Jun. 89; Jul. 28; Sep. 62

MOTIVATION
The Six Rs of Motivation: Winston Marsh Nov. 26

N

Nash, Gerard
— The Decline of Freedom Oct. 12
— Law *See* **LAW**

National Mutual
Quarterly Review — The Economy Sep. 33; Dec. 41
Insurance Dec. 42
Superannuation Sep. 43

NEGOTIATION
Computer-Related Disputes — Alternatives to Litigation: Anna Sharpe (Computers and Law) Jul. 84
Gentle Persuaders: Matthew Ricketson (Summary of Effective Negotiations by Leo Hawkins and Michael Hudson) Sep. 20
Mediation Before Litigation: Matthew Ricketson Jun. 91

Nicholson, Coleby
— From London With Love May 34
— IT and its Impact on Accounting. Interview with Rod Perry (On Line) Jun. 82

O

OFFICE PRACTICE
Costing Phone and Fax Calls: Peter Robinson (On Line) Jun. 71
Office Automation: the Promise and the Reality: Graham Henry (On Line) Dec. 63

ON LINE (ACCOUNTANTS AND COMPUTERS): Tony Adams
The Computer in Business Education Feb. 95
Computer Security: the How and Why (Part 2) Jun. 84
Mega Computer Systems — A Dubious Step Apr. 73
Of Viruses and Logic Bombs (Part 1) May 83

Personal Computing: Dreams and Realities — Mar. 63

ON LINE Edited by Nic van Oudtshoorn
Accountants and Computing in '89: Kevin Elsbury — Dec. 49
Agenda: Making Idea Management as Easy as 1-2-3 — Oct. 55
Apple or IBM? Huge Merger Poses $500 Million Decision: Network Communications for Peat, Marwick Hungerfords — Jul. 33
Cee Data's Accounting Software Solutions: Diane Kraal — Nov. 45
Computer Security: the How and Why (Pt. 2): Tony Adams — Jun. 84
Computer Technology and the Tax Office — Dec. 69
Costing Phone and Fax Calls: Peter Robinson — Jun. 71
Database Marketplace — the Lower End: Rose Vines — Dec. 55
Glossary of Computer Technology: Greg Stewart — Dec. 77
Helpline Service: A.S.A. IT Dept. — Jun. 76; Jul. 32; Aug. 69; Sep. 49; Nov. 59
IAL Software: Responsive to Changing Needs: Diane Kraal — Oct. 59
IT and its Impact on Accounting: Interview with Rod Perry by Coleby Nicholson — Jun. 82
ITC: The Accountant's Software Supermarket: Diane Kraal — Sep. 51
Knowledge Based Systems and the Future: Ed Wilson and William Edge — Dec. 73
Make Your Computer a Touch Type Tutor — Jun. 75
Microsoft Word 4.0 is a Winner — Aug. 67
No More Excuses not to EXCEL: Ed Wilson — Sep. 39
Of Viruses and Logic Bombs (Pt. 1): Tony Adams — May 83
Office Automation: the Promise and the Reality: Graham Henry — Dec. 63
Public Domain Utility Software Enhances PC Power: Greg Stewart — Jul. 40
The Rise — and a Few Falls — of Accounting Software: Diane Kraal — Jun. 65
The Search for the Perfect Laptop — Nov. 39
Simple Precautions Help Protect Vital Data: Greg Stewart — Oct. 45
Solution 6 Targets Accountants and Grows: Diane Kraal — Jul. 29
Stylish and Effective Writing has Never Been Easier — Jul. 36
Top Speed at Rock-bottom Cost: Richard Atwood — Aug. 59
What's New — Jun. 78; Jul. 42; Aug. 70; Sep. 44; Oct. 51
WordPerfect 5.0 — Fast, Friendly and Very Sophisticated — Nov. 48; Nov. 53; Dec. 60

P

Paton, Graham — A Mission with a Plan — Dec. 39

Perry, Rod — IT and its Impact on Accounting. Interview by Coleby Nicholson. (On Line) — Jun. 82

PERSONAL COMPUTERS
Personal Computing: Dreams and Realities: Tony Adams (On Line — Accountants and Computers) — Mar. 63

PERSONNEL MANAGEMENT
The Six Rs of Motivation: Winston Marsh — Nov. 26
The Tyranny of Teamness: Linda English — Nov. 14

POST CARDS
The Pleasure and Profit of Postcards: Nic van Oudtshoorn — Mar. 30

PRACTICAL ACCOUNTING ISSUES
Auditing Super Funds — Jul. 27
CPD Activities — Take Your Pick — Apr. 37
The Clayton's Case that Isn't: Jo-Anne Raggatt — Aug. 89
Liens — Holding on to the Books — Feb. 59
Limiting Your Liability: Jo-Anne Raggatt — May 21
New Code of Professional Conduct — Mar. 42
Public Interest is Paramount — Jun. 87

Pratt, Denis
— Group Accounting in Australia [Part I] — Jun. 105
— Group Accounting in Australia [Part II] — Jul. 59

PROFESSIONAL ETHICS
O.P.C. — Organisational Professional Conflict: Tony Fawcett. (Report on a survey by Bruce Clayton and John Viljoen) — Aug. 93

PROFESSIONAL INDEMNITY
Limiting Your Liability: Jo-Anne Raggatt (Practical Accounting Issues) — May 21
Window on Claims: Minet International — Apr. 40; May 27; Jun. 89; Jul. 28; Sep. 62

PROFILE
Alexander, Elizabeth — ASA National President — Apr. 13
Changing of the Guard — (ASA Executive Directors — Emile Badawy and Michael McKenna) — Mar. 14
Harvey, Rita — President, ASA, NT Branch: Nic van Oudtshoorn — May 15
Humphry, Richard — A Thoroughly Modern Bureaucrat: Matthew Ricketson — Sep. 24
Kirk, Jim — Chairman, Australian Bicentennial Authority: Nic van Oudtshoorn — Feb. 15
Ralph, John — Managing Director and Chief Executive of CRA: Tony Fawcett — Jun. 12

PUBLIC ADMINISTRATION
Government Staff Training Not Adequate (News) — May 6

PUBLIC FINANCE
Budget Deficits: The Hidden Billions: Linda English (Summary of papers presented at Seminars held Dec. 1987) (Academic Interface) — Feb. 41

PUBLIC SPEAKING
The Science of Speech-Making: Winston Marsh — May 36
The Secrets of Successful Presentation: Winston Marsh — Oct. 26

PUBLISHING
Selling Change: Mike Lawrence reports on CCH Australia — Sep. 28

R

RACING INDUSTRY
Thoroughbred Companies: Roger Juchau — Dec. 16

Raggat, Jo-Anne
— The Clayton's Case that Isn't (Practical Accounting Issues) — Aug. 89
— Limiting Your Liability (Practical Accounting Issues) — May 21

Ralph, John — Managing Director and Chief Executive of CRA. Interview by Tony Fawcett. (Profile) — Jun. 12

Richards, Robert
— The ATO & Accountants — Oct. 21
— Budget Review — Oct. 23
— Reflections on the May Statement — Jul. 17
— Tax Forum — Jun. 25
— Taxation *See* **TAXATION**

Ricketson, Matthew
— Controlling Foreign Exchange (Summary of papers presented at Seminars held Dec. 1987) — Feb. 75
— Ethical Investment — Aug. 83
— Gentle Persuaders (Summary of Effective Negotiation by Leo Hawkins and Michael Hudson) — Sep. 20
— In Search of Mr. Big Bucks — Dec. 10
— Mediation Before Litigation — Jun. 91
— Richard Humphry — A Thoroughly Modern Bureaucrat Interview. (Profile) — Sep. 24
— Plain English and the Law — Feb. 55
— Two Centuries of Panic (Book Review) — Jul. 53
— Wall Street — A Film Review — Mar. 39

Robinson, Peter — Costing Phone and Fax Calls (On Line) — Jun. 71

Ryan, John — Back to Basics (Parts 1 and 2) — Oct. 41; Nov. 30

S

SALESMANSHIP
The Ten-Step Selling Strategy: Winston Marsh — Jun. 18
The Terror of the Telephone: Winston Marsh — Dec. 24

SEGMENT REPORTING
Segment Reporting: John Gavens and Garry Carnegie — Apr. 29

Shaller, Gregory — Going Concern Prediction Models — Sep. 63

Sharpe, Anna
— Computer-Related Disputes — Alternatives to Litigation (Computers and Law) — Jul. 84
— Copyright Issues Reconsidered (Computers and Law) — Mar. 73
— Expert Systems: Liability of Suppliers (Computers and Law) — Jun. 129
— Shrink-Wrap Licences (Computers and Law) — Apr. 79
— Suppliers' Liability Reconsidered (Computers and Law) — Nov. 76
— The Tide of Legislative Change (Computers and Law) — Sep. 83

SMALL BUSINESS
ASA Supports Small Business Programs (News) — Jun. 4
The Application of Accounting Standards to Small Business: David Boymal (AARF) — Apr. 84
Simpler Structure for Small Business: The Close Corporations Bill (News) — Nov. 4

SOUTH AFRICA
The Economics of Apartheid: Hilton Hamann — Jul. 8

SPREADSHEETS
Between the Sheets: Keith Head (Letter to Ed.) — Mar. 10
No More Excuses not to EXCEL: Ed Wilson (On Line) — Sep. 38
Cut Out the Hype: Rick Nash (Letter to Ed.) — Nov. 9

Stewart, Greg
— Glossary of Computer Technology (On Line) — Dec. 77
— Public Domain Utility Software Enhances PC Power (On Line) — Jul. 40
— Simple Precautions Help Protect Vital Data (On Line) — Oct. 45

SUPERANNUATION
Auditing Super Funds (Practical Accounting Issues) — Jul. 27
National Mutual Quarterly Review — Sep. 34
Superannuation Advice: Minet International Professional Indemnity P/L. (Window on Claims) — Jul. 28
Superannuation Supplement — *insert* April

T

TAKEOVERS
Company Takeovers — An Alternative View. Robert Braby — May 56
Don't Shoot! I'm only the Messenger. Interview with Prof. Officer by Linda English (Academic Interface) — May 45
Trade Practices Commission Chairman Claims the Front Seat: Policy Statement by Prof. Baxt — Jun. 102
Value of Takeovers Questioned (News) — Jul. 4

TAX ACCOUNTING
Accounting for the Change in the Company Income Tax Rate: Warren McGregor (AARF) — Sep. 69

TAXATION
ASA Sets up Tax Advisory Panel (News) — Oct. 4
The ATO & Accountants: Robert Richards — Oct. 21
Well Done AA Authors: R.K. O'Connor (Letter to Ed.) — Dec. 8
The ATO Toughens up on Audits (News) — Jul. 4
Australian Tax Research Foundation Tax Forum. December 1988 (News) — Dec. 6
Budget Review: Robert Richards — Oct. 23
Computer Technology and the Tax Office: Nic van Oudtshoorn (On Line) — Dec. 69
The Adelaide Pilot Scheme: G. Bartle Interviewed. (On Line) — Dec. 71
Reflections on the May Statement: Robert Richards — Jul. 17
Tax Agent Convicted for Falsifying Documents (News) — Mar. 6
Tax Forum: Compiled and edited by Robert Richards — Jun. 25-62
Errata — Jul. 6
Al Capone, Where Are You: A. Ecob (Letter to Ed) — Aug. 10
Tax Tactics Create Discord. Statement by Society President (News) — Nov. 4

TAXATION By Robert Richards
The ATO and Clients' Records — Jul. 67
The ATO and Tax Effective Financing — Nov. 61
Amending Legislation — Nov. 62
Assignment of Rights to Income — Dec. 93
Backdating of Documentation — Feb. 90
Bills of Exchange: Gain May Not Be Assessable — Dec. 91
Child Minding Expenses — Dec. 92
The Citibank and Allens Cases — Nov. 58
Cold Shoulder for Tax Scheme — Oct. 68
The Commissioner's Power of Access: Further Developments — Aug. 98
Compulsory Acquisition of Shares — Aug. 100
Corporations and Interest Expenses — May 82
Costs of Clothing — Mar. 58
Costs of Lodging an Objection — May 78
Deductibility of Interest Expense — Jun. 113
Deductibility of Repairs — Aug. 104
Defalcations — Dec. 94
Discounts on Bills of Exchange — Sep. 77
FBT: Travel Diaries — Jun. 117
Gifts to Customers — Apr. 69
The Good Life and Self-Assessment — Apr. 70
Horse Racing Syndicates — Sep. 77
The Imputation System — the Franking Account Return Form — Mar. 59
Income Splitting Arrangements — Sep. 80
Insurance for Exchange Losses: a Taxpayer Takes a Gamble — Feb. 89
International Transfer Pricing — Feb. 86
Long-term Construction Contracts — Sep. 80
Negative Gearing — Purchase of Family Residence by Family Trust — Feb. 90
Negligence and the Preparation of Tax Returns — Mar. 59
Part IVA — Tax Avoidance — Apr. 65
Personal Exertion Income and Tax Avoidance — Jun. 115
Private Rulings — Oct. 70
The Problem Resolution Program — Mar. 61
Property Financing Trusts — Oct. 64
Redundancy Schemes: a Dubious Ruling — Nov. 65
Renewal and Extension of a Lease — Jun. 119
Retiring Allowances — Apr. 66
Service Companies: Allowance of Superannuation Deductions — Jul. 69
Suggestion Award Payments — Aug. 102
Super Funds: Are They Carrying on a Business? — Aug. 102
The Tax Accountant as a Literary Hero — Sep. 82
Tax Justice — Jun. 119
Taxation Office Audits — May 80
A Taxation Officer Fights the ATO — Oct. 69
Trading Stock Meaning of 'On Hand' — Dec. 90
Travelling Costs: Apportionment — May 79
What Does the Myer Case Really Mean? — Aug. 99

TELEPHONE COSTS
Costing Phone and Fax Calls: Peter Robinson (On Line) — Jun. 71

Thomas, Tony
— Broader Base Brings Better Fees. Interview with Gary Marx and Peter Sheldon. — Feb. 11
— A Busy Accountant's Balancing Act. Interview with Lyn Meiklejohn — Mar. 23
— Less Chat, More Charge. Interview with partners of Pethers Liubinskas Bowyer — May 28
— Winning Out in Windsor. Interview with Tom Lowenstein and Hyman Sharp — Apr. 18

TRADE PRACTICES
Company Takeovers — An Alternative View: Robert Braby — May 56
Competition in a Changing Economic Environment: Linda English (Summary of Conferences held March 1988) — Jun. 96
Don't Shoot! I'm only the Messenger. Interview with Prof. Officer by Linda English (Academic Interface) — May 45
Trade Practices Commission Chairman Claims the Front Seat: Policy statement by Prof. Baxt. — Jun. 102

V

van Oudtshoorn, Nic
— Accounting for World Expo 88 Interview with Tony Phillips, Finance & Administration Director) — Aug. 12
— Economic Outlook 1988 — Feb. 21
— How to Take the Byte Out of Buying the Best — Sep. 12
— Jim Kirk. — Chairman, Australian Bicentennial Authority. Interview (Profile) — Feb. 15
— ON LINE *See* **ON LINE**
— The Pleasure and Profit of Postcards — Mar. 30
— Rita Harvey — President of Society's NT Branch (Profile) — May 88

Vines, Rose — Database Marketplace — the Lower End — Dec. 55

W

Willis, Eric
— Harmonisation and Australia — May 12
— The United States of Europe: A Look into the 1990s — May 10

Wilson, Ed — No More Excuses Not to EXCEL (On Line) — Sep. 39

WINDOW ON CLAIMS
(Made under Professional Indemnity Insurance)
Prepared by iMinet International Professional Indemnity P/L.
The Case of the 'Cooked Books' — Apr. 40
Computer Services — May 27
The High Risks of Audits — Sep. 62
Investment Advice — Jun. 89
Superannuation Advice — Jul. 28

WORD PROCESSING
Microsoft Word 4.0 is a Winner: Nic van Oudtshoorn (On Line) — Aug. 67

WORLD EXPO 88
Accounting for World Expo 88: Interview with Tony Phillips, Finance & Administration Director by Nic van Oudtshoorn — Aug. 12